

**IN THE UNITED STATES DISTRICT COURT
FOR THE EASTERN DISTRICT OF TEXAS
SHERMAN DIVISION**

THE UNITED STATES OF AMERICA

V.

ALBERT LYNN BARCROFT

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CASE NO. 4:07cv100

**MEMORANDUM ADOPTING REPORT AND
RECOMMENDATION OF THE UNITED STATES MAGISTRATE JUDGE**

Came on for consideration the report of the United States Magistrate Judge in this action, this matter having been referred to the United States Magistrate Judge pursuant to 28 U.S.C. § 636. On July 14, 2008, the report of the Magistrate Judge was entered containing proposed findings of fact and recommendations that the United States' and Revenue Officer McKinney's Motion to Dismiss and Alternative Motion for Summary Judgment (Dkts. 17 & 18) should be GRANTED in part and DENIED in part and that Albert Lynn Barcroft's Motion for Partial Summary Judgment (Dkt. 8) should be DENIED.

The Court, having made a *de novo* review of the objections raised by Albert Lynn Barcroft (Dkt. 209), is of the opinion that the findings and conclusions of the Magistrate Judge are correct, and the objections are without legal merit. Therefore, the Court hereby adopts the findings and conclusions of the Magistrate Judge as the findings and conclusions of this Court.

The United States' and Revenue Officer McKinney's Motion to Dismiss and Alternative Motion for Summary Judgment (Dkts. 17 & 18) are GRANTED in part and DENIED in part, and Albert Lynn Barcroft's Motion for Partial Summary Judgment (Dkt. 8) is DENIED.

This case shall proceed on the merits.

IT IS SO ORDERED.

SIGNED this 9th day of March, 2009.



MICHAEL H. SCHNEIDER
UNITED STATES DISTRICT JUDGE